

## 16. How To Use the Income Tax Withholding Tables

There are several ways to figure income tax withholding. The following methods of withholding are based on the information you get from your employees on Form W-4. See [section 9](#) for more information on Form W-4.



*Adjustments are not required when there will be more than the usual number of pay periods, for example, 27 biweekly pay dates instead of 26.*

### Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 38–57) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of federal tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances in Table 5 on this page before using the percentage method tables (pages 36–37).

**Adjusting wage bracket withholding for employees claiming more than 10 withholding allowances.** The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself.

Adapt the tables to more than 10 allowances as follows:

1. Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. The allowance values are in *Table 5, Percentage Method—2011 Amount for One Withholding Allowance*, on this page.
2. Subtract the result from the employee's wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances, using the method above. You can also use any other method described below.

### Percentage Method

If you do not want to use the wage bracket tables on pages 38–57 to figure how much income tax to withhold, you can use a percentage computation based on Table 5 on this page and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

Use these steps to figure the income tax to withhold under the percentage method.

1. Multiply one withholding allowance for your payroll period (see Table 5 below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's wages.

3. Determine the amount to withhold from the appropriate table on page 36 or 37.

**Table 5. Percentage Method—2011 Amount for One Withholding Allowance**

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$ 71.15
Biweekly . . . . .	142.31
Semimonthly . . . . .	154.17
Monthly . . . . .	308.33
Quarterly . . . . .	925.00
Semiannually . . . . .	1,850.00
Annually . . . . .	3,700.00
Daily or miscellaneous (each day of the payroll period) . . . . .	14.23

**Example.** An unmarried employee is paid \$600 weekly. This employee has in effect a Form W-4 claiming two withholding allowances. Using the percentage method, figure the income tax to withhold as follows:

1. Total wage payment . . . . .		\$600.00
2. One allowance . . . . .	\$71.15	
3. Allowances claimed on Form W-4 . . . . .	<u>2</u>	
4. Multiply line 2 by line 3 . . . . .		<u>\$142.30</u>
5. Amount subject to withholding (subtract line 4 from line 1) . . . . .		\$457.70
6. Tax to be withheld on \$457.70 from Table 1—single person, page 36 . . . . .		\$ 54.46

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

**Annual income tax withholding.** Figure the income tax to withhold on annual wages under the *Percentage Method* for an annual payroll period. Then prorate the tax back to the payroll period.

**Example.** A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$14,800 (the value of four withholding allowances for 2011) for a balance of \$37,200. Using the table for the annual payroll period on page 37, \$3,545 is withheld. Divide the annual tax by 52. The weekly income tax to withhold is \$68.17.

### Alternative Methods of Income Tax Withholding

Rather than the *Wage Bracket Method* or *Percentage Method* described above, you can use an alternative method to withhold income tax. Publication 15-A describes these alternative methods and contains:

- Formula tables for percentage method withholding (for automated payroll systems),
- Wage bracket percentage method tables (for automated payroll systems), and
- Combined income, social security, and Medicare tax withholding tables.

Some of the alternative methods explained in Publication 15-A are annualized wages, average estimated wages, cumulative wages, and part-year employment.

# Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2011)

## TABLE 1—WEEKLY Payroll Period

<b>(a) SINGLE person</b> (including head of household)— If the amount of wages (after subtracting withholding allowances) is: Not over \$40 . . . . . \$0 <b>Over—</b> <b>But not over—</b> <b>of excess over—</b> \$40                      —\$204 . . . \$0.00 plus 10%                      —\$40 \$204                      —\$704 . . . \$16.40 plus 15%                      —\$204 \$704                      —\$1,648 . . . \$91.40 plus 25%                      —\$704 \$1,648                      —\$3,394 . . . \$327.40 plus 28%                      —\$1,648 \$3,394                      —\$7,332 . . . \$816.28 plus 33%                      —\$3,394 \$7,332 . . . . . \$2,115.82 plus 35%                      —\$7,332				<b>(b) MARRIED person—</b> If the amount of wages (after subtracting withholding allowances) is: Not over \$152 . . . . . \$0 <b>Over—</b> <b>But not over—</b> <b>of excess over—</b> \$152                      —\$479 . . . \$0.00 plus 10%                      —\$152 \$479                      —\$1,479 . . . \$32.70 plus 15%                      —\$479 \$1,479                      —\$2,832 . . . \$182.70 plus 25%                      —\$1,479 \$2,832                      —\$4,235 . . . \$520.95 plus 28%                      —\$2,832 \$4,235                      —\$7,443 . . . \$913.79 plus 33%                      —\$4,235 \$7,443 . . . . . \$1,972.43 plus 35%                      —\$7,443			
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## TABLE 2—BIWEEKLY Payroll Period

<b>(a) SINGLE person</b> (including head of household)— If the amount of wages (after subtracting withholding allowances) is: Not over \$81 . . . . . \$0 <b>Over—</b> <b>But not over—</b> <b>of excess over—</b> \$81                      —\$408 . . . \$0.00 plus 10%                      —\$81 \$408                      —\$1,408 . . . \$32.70 plus 15%                      —\$408 \$1,408                      —\$3,296 . . . \$182.70 plus 25%                      —\$1,408 \$3,296                      —\$6,788 . . . \$654.70 plus 28%                      —\$3,296 \$6,788                      —\$14,663 . . . \$1,632.46 plus 33%                      —\$6,788 \$14,663 . . . . . \$4,231.21 plus 35%                      —\$14,663				<b>(b) MARRIED person—</b> If the amount of wages (after subtracting withholding allowances) is: Not over \$304 . . . . . \$0 <b>Over—</b> <b>But not over—</b> <b>of excess over—</b> \$304                      —\$958 . . . \$0.00 plus 10%                      —\$304 \$958                      —\$2,958 . . . \$65.40 plus 15%                      —\$958 \$2,958                      —\$5,663 . . . \$365.40 plus 25%                      —\$2,958 \$5,663                      —\$8,469 . . . \$1,041.65 plus 28%                      —\$5,663 \$8,469                      —\$14,887 . . . \$1,827.33 plus 33%                      —\$8,469 \$14,887 . . . . . \$3,945.27 plus 35%                      —\$14,887			
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## TABLE 3—SEMIMONTHLY Payroll Period

<b>(a) SINGLE person</b> (including head of household)— If the amount of wages (after subtracting withholding allowances) is: Not over \$88 . . . . . \$0 <b>Over—</b> <b>But not over—</b> <b>of excess over—</b> \$88                      —\$442 . . . \$0.00 plus 10%                      —\$88 \$442                      —\$1,525 . . . \$35.40 plus 15%                      —\$442 \$1,525                      —\$3,571 . . . \$197.85 plus 25%                      —\$1,525 \$3,571                      —\$7,354 . . . \$709.35 plus 28%                      —\$3,571 \$7,354                      —\$15,885 . . . \$1,768.59 plus 33%                      —\$7,354 \$15,885 . . . . . \$4,583.82 plus 35%                      —\$15,885				<b>(b) MARRIED person—</b> If the amount of wages (after subtracting withholding allowances) is: Not over \$329 . . . . . \$0 <b>Over—</b> <b>But not over—</b> <b>of excess over—</b> \$329                      —\$1,038 . . . \$0.00 plus 10%                      —\$329 \$1,038                      —\$3,204 . . . \$70.90 plus 15%                      —\$1,038 \$3,204                      —\$6,135 . . . \$395.80 plus 25%                      —\$3,204 \$6,135                      —\$9,175 . . . \$1,128.55 plus 28%                      —\$6,135 \$9,175                      —\$16,127 . . . \$1,979.75 plus 33%                      —\$9,175 \$16,127 . . . . . \$4,273.91 plus 35%                      —\$16,127			
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## TABLE 4—MONTHLY Payroll Period

<b>(a) SINGLE person</b> (including head of household)— If the amount of wages (after subtracting withholding allowances) is: Not over \$175 . . . . . \$0 <b>Over—</b> <b>But not over—</b> <b>of excess over—</b> \$175                      —\$883 . . . \$0.00 plus 10%                      —\$175 \$883                      —\$3,050 . . . \$70.80 plus 15%                      —\$883 \$3,050                      —\$7,142 . . . \$395.85 plus 25%                      —\$3,050 \$7,142                      —\$14,708 . . . \$1,418.85 plus 28%                      —\$7,142 \$14,708                      —\$31,771 . . . \$3,537.33 plus 33%                      —\$14,708 \$31,771 . . . . . \$9,168.12 plus 35%                      —\$31,771				<b>(b) MARRIED person—</b> If the amount of wages (after subtracting withholding allowances) is: Not over \$658 . . . . . \$0 <b>Over—</b> <b>But not over—</b> <b>of excess over—</b> \$658                      —\$2,075 . . . \$0.00 plus 10%                      —\$658 \$2,075                      —\$6,408 . . . \$141.70 plus 15%                      —\$2,075 \$6,408                      —\$12,271 . . . \$791.65 plus 25%                      —\$6,408 \$12,271                      —\$18,350 . . . \$2,257.40 plus 28%                      —\$12,271 \$18,350                      —\$32,254 . . . \$3,959.52 plus 33%                      —\$18,350 \$32,254 . . . . . \$8,547.84 plus 35%                      —\$32,254			
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# Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2011)

## TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:				If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:			The amount of income tax to withhold is:		
Not over \$525		\$0	Not over \$1,975		\$0		
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$525	—\$2,650	\$0.00 plus 10%	—\$525	\$1,975	—\$6,225	\$0.00 plus 10%	—\$1,975
\$2,650	—\$9,150	\$212.50 plus 15%	—\$2,650	\$6,225	—\$19,225	\$425.00 plus 15%	—\$6,225
\$9,150	—\$21,425	\$1,187.50 plus 25%	—\$9,150	\$19,225	—\$36,813	\$2,375.00 plus 25%	—\$19,225
\$21,425	—\$44,125	\$4,256.25 plus 28%	—\$21,425	\$36,813	—\$55,050	\$6,772.00 plus 28%	—\$36,813
\$44,125	—\$95,313	\$10,612.25 plus 33%	—\$44,125	\$55,050	—\$96,763	\$11,878.36 plus 33%	—\$55,050
\$95,313		\$27,504.29 plus 35%	—\$95,313	\$96,763		\$25,643.65 plus 35%	—\$96,763

## TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:				If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:			The amount of income tax to withhold is:		
Not over \$1,050		\$0	Not over \$3,950		\$0		
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,050	—\$5,300	\$0.00 plus 10%	—\$1,050	\$3,950	—\$12,450	\$0.00 plus 10%	—\$3,950
\$5,300	—\$18,300	\$425.00 plus 15%	—\$5,300	\$12,450	—\$38,450	\$850.00 plus 15%	—\$12,450
\$18,300	—\$42,850	\$2,375.00 plus 25%	—\$18,300	\$38,450	—\$73,625	\$4,750.00 plus 25%	—\$38,450
\$42,850	—\$88,250	\$8,512.50 plus 28%	—\$42,850	\$73,625	—\$110,100	\$13,543.75 plus 28%	—\$73,625
\$88,250	—\$190,625	\$21,224.50 plus 33%	—\$88,250	\$110,100	—\$193,525	\$23,756.75 plus 33%	—\$110,100
\$190,625		\$55,008.25 plus 35%	—\$190,625	\$193,525		\$51,287.00 plus 35%	—\$193,525

## TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:				If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:			The amount of income tax to withhold is:		
Not over \$2,100		\$0	Not over \$7,900		\$0		
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,100	—\$10,600	\$0.00 plus 10%	—\$2,100	\$7,900	—\$24,900	\$0.00 plus 10%	—\$7,900
\$10,600	—\$36,600	\$850.00 plus 15%	—\$10,600	\$24,900	—\$76,900	\$1,700.00 plus 15%	—\$24,900
\$36,600	—\$85,700	\$4,750.00 plus 25%	—\$36,600	\$76,900	—\$147,250	\$9,500.00 plus 25%	—\$76,900
\$85,700	—\$176,500	\$17,025.00 plus 28%	—\$85,700	\$147,250	—\$220,200	\$27,087.50 plus 28%	—\$147,250
\$176,500	—\$381,250	\$42,449.00 plus 33%	—\$176,500	\$220,200	—\$387,050	\$47,513.50 plus 33%	—\$220,200
\$381,250		\$110,016.50 plus 35%	—\$381,250	\$387,050		\$102,574.00 plus 35%	—\$387,050

## TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:				If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:			
		The amount of income tax to withhold per day is:			The amount of income tax to withhold per day is:		
Not over \$8.10		\$0	Not over \$30.40		\$0		
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$8.10	—\$40.80	\$0.00 plus 10%	—\$8.10	\$30.40	—\$95.80	\$0.00 plus 10%	—\$30.40
\$40.80	—\$140.80	\$3.27 plus 15%	—\$40.80	\$95.80	—\$295.80	\$6.54 plus 15%	—\$95.80
\$140.80	—\$329.60	\$18.27 plus 25%	—\$140.80	\$295.80	—\$566.30	\$36.54 plus 25%	—\$295.80
\$329.60	—\$678.80	\$65.47 plus 28%	—\$329.60	\$566.30	—\$846.90	\$104.17 plus 28%	—\$566.30
\$678.80	—\$1,466.30	\$163.25 plus 33%	—\$678.80	\$846.90	—\$1,488.70	\$182.74 plus 33%	—\$846.90
\$1,466.30		\$423.13 plus 35%	—\$1,466.30	\$1,488.70		\$394.53 plus 35%	—\$1,488.70

**SINGLE Persons—SEMIMONTHLY Payroll Period**

**(For Wages Paid through December 2011)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	8	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	9	0	0	0	0	0	0	0	0	0	0
180	185	10	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	11	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	12	0	0	0	0	0	0	0	0	0	0
210	215	13	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	14	0	0	0	0	0	0	0	0	0	0
225	230	14	0	0	0	0	0	0	0	0	0	0
230	235	15	0	0	0	0	0	0	0	0	0	0
235	240	15	0	0	0	0	0	0	0	0	0	0
240	245	16	0	0	0	0	0	0	0	0	0	0
245	250	16	1	0	0	0	0	0	0	0	0	0
250	260	17	1	0	0	0	0	0	0	0	0	0
260	270	18	2	0	0	0	0	0	0	0	0	0
270	280	19	3	0	0	0	0	0	0	0	0	0
280	290	20	4	0	0	0	0	0	0	0	0	0
290	300	21	5	0	0	0	0	0	0	0	0	0
300	310	22	6	0	0	0	0	0	0	0	0	0
310	320	23	7	0	0	0	0	0	0	0	0	0
320	330	24	8	0	0	0	0	0	0	0	0	0
330	340	25	9	0	0	0	0	0	0	0	0	0
340	350	26	10	0	0	0	0	0	0	0	0	0
350	360	27	11	0	0	0	0	0	0	0	0	0
360	370	28	12	0	0	0	0	0	0	0	0	0
370	380	29	13	0	0	0	0	0	0	0	0	0
380	390	30	14	0	0	0	0	0	0	0	0	0
390	400	31	15	0	0	0	0	0	0	0	0	0
400	410	32	16	1	0	0	0	0	0	0	0	0
410	420	33	17	2	0	0	0	0	0	0	0	0
420	430	34	18	3	0	0	0	0	0	0	0	0
430	440	35	19	4	0	0	0	0	0	0	0	0
440	450	36	20	5	0	0	0	0	0	0	0	0
450	460	37	21	6	0	0	0	0	0	0	0	0
460	470	39	22	7	0	0	0	0	0	0	0	0
470	480	40	23	8	0	0	0	0	0	0	0	0
480	490	42	24	9	0	0	0	0	0	0	0	0
490	500	43	25	10	0	0	0	0	0	0	0	0
500	520	46	27	11	0	0	0	0	0	0	0	0
520	540	49	29	13	0	0	0	0	0	0	0	0
540	560	52	31	15	0	0	0	0	0	0	0	0
560	580	55	33	17	2	0	0	0	0	0	0	0
580	600	58	35	19	4	0	0	0	0	0	0	0
600	620	61	38	21	6	0	0	0	0	0	0	0
620	640	64	41	23	8	0	0	0	0	0	0	0
640	660	67	44	25	10	0	0	0	0	0	0	0
660	680	70	47	27	12	0	0	0	0	0	0	0
680	700	73	50	29	14	0	0	0	0	0	0	0
700	720	76	53	31	16	1	0	0	0	0	0	0
720	740	79	56	33	18	3	0	0	0	0	0	0
740	760	82	59	35	20	5	0	0	0	0	0	0
760	780	85	62	38	22	7	0	0	0	0	0	0
780	800	88	65	41	24	9	0	0	0	0	0	0

**SINGLE Persons—SEMIMONTHLY Payroll Period**

**(For Wages Paid through December 2011)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	\$91	\$68	\$44	\$26	\$11	\$0	\$0	\$0	\$0	\$0	\$0
820	840	94	71	47	28	13	0	0	0	0	0	0
840	860	97	74	50	30	15	0	0	0	0	0	0
860	880	100	77	53	32	17	1	0	0	0	0	0
880	900	103	80	56	34	19	3	0	0	0	0	0
900	920	106	83	59	36	21	5	0	0	0	0	0
920	940	109	86	62	39	23	7	0	0	0	0	0
940	960	112	89	65	42	25	9	0	0	0	0	0
960	980	115	92	68	45	27	11	0	0	0	0	0
980	1,000	118	95	71	48	29	13	0	0	0	0	0
1,000	1,020	121	98	74	51	31	15	0	0	0	0	0
1,020	1,040	124	101	77	54	33	17	2	0	0	0	0
1,040	1,060	127	104	80	57	35	19	4	0	0	0	0
1,060	1,080	130	107	83	60	37	21	6	0	0	0	0
1,080	1,100	133	110	86	63	40	23	8	0	0	0	0
1,100	1,120	136	113	89	66	43	25	10	0	0	0	0
1,120	1,140	139	116	92	69	46	27	12	0	0	0	0
1,140	1,160	142	119	95	72	49	29	14	0	0	0	0
1,160	1,180	145	122	98	75	52	31	16	0	0	0	0
1,180	1,200	148	125	101	78	55	33	18	2	0	0	0
1,200	1,220	151	128	104	81	58	35	20	4	0	0	0
1,220	1,240	154	131	107	84	61	38	22	6	0	0	0
1,240	1,260	157	134	110	87	64	41	24	8	0	0	0
1,260	1,280	160	137	113	90	67	44	26	10	0	0	0
1,280	1,300	163	140	116	93	70	47	28	12	0	0	0
1,300	1,320	166	143	119	96	73	50	30	14	0	0	0
1,320	1,340	169	146	122	99	76	53	32	16	1	0	0
1,340	1,360	172	149	125	102	79	56	34	18	3	0	0
1,360	1,380	175	152	128	105	82	59	36	20	5	0	0
1,380	1,400	178	155	131	108	85	62	39	22	7	0	0
1,400	1,420	181	158	134	111	88	65	42	24	9	0	0
1,420	1,440	184	161	137	114	91	68	45	26	11	0	0
1,440	1,460	187	164	140	117	94	71	48	28	13	0	0
1,460	1,480	190	167	143	120	97	74	51	30	15	0	0
1,480	1,500	193	170	146	123	100	77	54	32	17	2	0
1,500	1,520	196	173	149	126	103	80	57	34	19	4	0
1,520	1,540	199	176	152	129	106	83	60	37	21	6	0
1,540	1,560	204	179	155	132	109	86	63	40	23	8	0
1,560	1,580	209	182	158	135	112	89	66	43	25	10	0
1,580	1,600	214	185	161	138	115	92	69	46	27	12	0
1,600	1,620	219	188	164	141	118	95	72	49	29	14	0
1,620	1,640	224	191	167	144	121	98	75	52	31	16	0
1,640	1,660	229	194	170	147	124	101	78	55	33	18	2
1,660	1,680	234	197	173	150	127	104	81	58	35	20	4
1,680	1,700	239	201	176	153	130	107	84	61	38	22	6
1,700	1,720	244	206	179	156	133	110	87	64	41	24	8
1,720	1,740	249	211	182	159	136	113	90	67	44	26	10
1,740	1,760	254	216	185	162	139	116	93	70	47	28	12
1,760	1,780	259	221	188	165	142	119	96	73	50	30	14
1,780	1,800	264	226	191	168	145	122	99	76	53	32	16
1,800	1,820	269	231	194	171	148	125	102	79	56	34	18
1,820	1,840	274	236	197	174	151	128	105	82	59	36	20
1,840	1,860	279	241	202	177	154	131	108	85	62	39	22
1,860	1,880	284	246	207	180	157	134	111	88	65	42	24
1,880	1,900	289	251	212	183	160	137	114	91	68	45	26
1,900	1,920	294	256	217	186	163	140	117	94	71	48	28
1,920	1,940	299	261	222	189	166	143	120	97	74	51	30
1,940	1,960	304	266	227	192	169	146	123	100	77	54	32
1,960	1,980	309	271	232	195	172	149	126	103	80	57	34
1,980	2,000	314	276	237	199	175	152	129	106	83	60	36
2,000	2,020	319	281	242	204	178	155	132	109	86	63	39
2,020	2,040	324	286	247	209	181	158	135	112	89	66	42
2,040	2,060	329	291	252	214	184	161	138	115	92	69	45
2,060	2,080	334	296	257	219	187	164	141	118	95	72	48
2,080	2,100	339	301	262	224	190	167	144	121	98	75	51
2,100	2,120	344	306	267	229	193	170	147	124	101	78	54
2,120	2,140	349	311	272	234	196	173	150	127	104	81	57

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 36. Also see the instructions on page 35.

**MARRIED Persons—SEMIMONTHLY Payroll Period**

**(For Wages Paid through December 2011)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
330	340	1	0	0	0	0	0	0	0	0	0	0
340	350	2	0	0	0	0	0	0	0	0	0	0
350	360	3	0	0	0	0	0	0	0	0	0	0
360	370	4	0	0	0	0	0	0	0	0	0	0
370	380	5	0	0	0	0	0	0	0	0	0	0
380	390	6	0	0	0	0	0	0	0	0	0	0
390	400	7	0	0	0	0	0	0	0	0	0	0
400	410	8	0	0	0	0	0	0	0	0	0	0
410	420	9	0	0	0	0	0	0	0	0	0	0
420	430	10	0	0	0	0	0	0	0	0	0	0
430	440	11	0	0	0	0	0	0	0	0	0	0
440	450	12	0	0	0	0	0	0	0	0	0	0
450	460	13	0	0	0	0	0	0	0	0	0	0
460	470	14	0	0	0	0	0	0	0	0	0	0
470	480	15	0	0	0	0	0	0	0	0	0	0
480	490	16	0	0	0	0	0	0	0	0	0	0
490	500	17	1	0	0	0	0	0	0	0	0	0
500	520	18	3	0	0	0	0	0	0	0	0	0
520	540	20	5	0	0	0	0	0	0	0	0	0
540	560	22	7	0	0	0	0	0	0	0	0	0
560	580	24	9	0	0	0	0	0	0	0	0	0
580	600	26	11	0	0	0	0	0	0	0	0	0
600	620	28	13	0	0	0	0	0	0	0	0	0
620	640	30	15	0	0	0	0	0	0	0	0	0
640	660	32	17	1	0	0	0	0	0	0	0	0
660	680	34	19	3	0	0	0	0	0	0	0	0
680	700	36	21	5	0	0	0	0	0	0	0	0
700	720	38	23	7	0	0	0	0	0	0	0	0
720	740	40	25	9	0	0	0	0	0	0	0	0
740	760	42	27	11	0	0	0	0	0	0	0	0
760	780	44	29	13	0	0	0	0	0	0	0	0
780	800	46	31	15	0	0	0	0	0	0	0	0
800	820	48	33	17	2	0	0	0	0	0	0	0
820	840	50	35	19	4	0	0	0	0	0	0	0
840	860	52	37	21	6	0	0	0	0	0	0	0
860	880	54	39	23	8	0	0	0	0	0	0	0
880	900	56	41	25	10	0	0	0	0	0	0	0
900	920	58	43	27	12	0	0	0	0	0	0	0
920	940	60	45	29	14	0	0	0	0	0	0	0
940	960	62	47	31	16	0	0	0	0	0	0	0
960	980	64	49	33	18	2	0	0	0	0	0	0
980	1,000	66	51	35	20	4	0	0	0	0	0	0
1,000	1,020	68	53	37	22	6	0	0	0	0	0	0
1,020	1,040	70	55	39	24	8	0	0	0	0	0	0
1,040	1,060	73	57	41	26	10	0	0	0	0	0	0
1,060	1,080	76	59	43	28	12	0	0	0	0	0	0
1,080	1,100	79	61	45	30	14	0	0	0	0	0	0
1,100	1,120	82	63	47	32	16	1	0	0	0	0	0
1,120	1,140	85	65	49	34	18	3	0	0	0	0	0
1,140	1,160	88	67	51	36	20	5	0	0	0	0	0
1,160	1,180	91	69	53	38	22	7	0	0	0	0	0
1,180	1,200	94	71	55	40	24	9	0	0	0	0	0
1,200	1,220	97	74	57	42	26	11	0	0	0	0	0
1,220	1,240	100	77	59	44	28	13	0	0	0	0	0
1,240	1,260	103	80	61	46	30	15	0	0	0	0	0
1,260	1,280	106	83	63	48	32	17	2	0	0	0	0
1,280	1,300	109	86	65	50	34	19	4	0	0	0	0
1,300	1,320	112	89	67	52	36	21	6	0	0	0	0
1,320	1,340	115	92	69	54	38	23	8	0	0	0	0
1,340	1,360	118	95	71	56	40	25	10	0	0	0	0
1,360	1,380	121	98	74	58	42	27	12	0	0	0	0
1,380	1,400	124	101	77	60	44	29	14	0	0	0	0
1,400	1,420	127	104	80	62	46	31	16	0	0	0	0
1,420	1,440	130	107	83	64	48	33	18	2	0	0	0
1,440	1,460	133	110	86	66	50	35	20	4	0	0	0
1,460	1,480	136	113	89	68	52	37	22	6	0	0	0
1,480	1,500	139	116	92	70	54	39	24	8	0	0	0

**MARRIED Persons—SEMIMONTHLY Payroll Period**

**(For Wages Paid through December 2011)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,500	\$1,520	\$142	\$119	\$95	\$72	\$56	\$41	\$26	\$10	\$0	\$0	\$0
1,520	1,540	145	122	98	75	58	43	28	12	0	0	0
1,540	1,560	148	125	101	78	60	45	30	14	0	0	0
1,560	1,580	151	128	104	81	62	47	32	16	1	0	0
1,580	1,600	154	131	107	84	64	49	34	18	3	0	0
1,600	1,620	157	134	110	87	66	51	36	20	5	0	0
1,620	1,640	160	137	113	90	68	53	38	22	7	0	0
1,640	1,660	163	140	116	93	70	55	40	24	9	0	0
1,660	1,680	166	143	119	96	73	57	42	26	11	0	0
1,680	1,700	169	146	122	99	76	59	44	28	13	0	0
1,700	1,720	172	149	125	102	79	61	46	30	15	0	0
1,720	1,740	175	152	128	105	82	63	48	32	17	1	0
1,740	1,760	178	155	131	108	85	65	50	34	19	3	0
1,760	1,780	181	158	134	111	88	67	52	36	21	5	0
1,780	1,800	184	161	137	114	91	69	54	38	23	7	0
1,800	1,820	187	164	140	117	94	71	56	40	25	9	0
1,820	1,840	190	167	143	120	97	74	58	42	27	11	0
1,840	1,860	193	170	146	123	100	77	60	44	29	13	0
1,860	1,880	196	173	149	126	103	80	62	46	31	15	0
1,880	1,900	199	176	152	129	106	83	64	48	33	17	2
1,900	1,920	202	179	155	132	109	86	66	50	35	19	4
1,920	1,940	205	182	158	135	112	89	68	52	37	21	6
1,940	1,960	208	185	161	138	115	92	70	54	39	23	8
1,960	1,980	211	188	164	141	118	95	72	56	41	25	10
1,980	2,000	214	191	167	144	121	98	75	58	43	27	12
2,000	2,020	217	194	170	147	124	101	78	60	45	29	14
2,020	2,040	220	197	173	150	127	104	81	62	47	31	16
2,040	2,060	223	200	176	153	130	107	84	64	49	33	18
2,060	2,080	226	203	179	156	133	110	87	66	51	35	20
2,080	2,100	229	206	182	159	136	113	90	68	53	37	22
2,100	2,120	232	209	185	162	139	116	93	70	55	39	24
2,120	2,140	235	212	188	165	142	119	96	73	57	41	26
2,140	2,160	238	215	191	168	145	122	99	76	59	43	28
2,160	2,180	241	218	194	171	148	125	102	79	61	45	30
2,180	2,200	244	221	197	174	151	128	105	82	63	47	32
2,200	2,220	247	224	200	177	154	131	108	85	65	49	34
2,220	2,240	250	227	203	180	157	134	111	88	67	51	36
2,240	2,260	253	230	206	183	160	137	114	91	69	53	38
2,260	2,280	256	233	209	186	163	140	117	94	71	55	40
2,280	2,300	259	236	212	189	166	143	120	97	74	57	42
2,300	2,320	262	239	215	192	169	146	123	100	77	59	44
2,320	2,340	265	242	218	195	172	149	126	103	80	61	46
2,340	2,360	268	245	221	198	175	152	129	106	83	63	48
2,360	2,380	271	248	224	201	178	155	132	109	86	65	50
2,380	2,400	274	251	227	204	181	158	135	112	89	67	52
2,400	2,420	277	254	230	207	184	161	138	115	92	69	54
2,420	2,440	280	257	233	210	187	164	141	118	95	72	56
2,440	2,460	283	260	236	213	190	167	144	121	98	75	58
2,460	2,480	286	263	239	216	193	170	147	124	101	78	60
2,480	2,500	289	266	242	219	196	173	150	127	104	81	62
2,500	2,520	292	269	245	222	199	176	153	130	107	84	64
2,520	2,540	295	272	248	225	202	179	156	133	110	87	66
2,540	2,560	298	275	251	228	205	182	159	136	113	90	68
2,560	2,580	301	278	254	231	208	185	162	139	116	93	70
2,580	2,600	304	281	257	234	211	188	165	142	119	96	72
2,600	2,620	307	284	260	237	214	191	168	145	122	99	75
2,620	2,640	310	287	263	240	217	194	171	148	125	102	78
2,640	2,660	313	290	266	243	220	197	174	151	128	105	81
2,660	2,680	316	293	269	246	223	200	177	154	131	108	84
2,680	2,700	319	296	272	249	226	203	180	157	134	111	87
2,700	2,720	322	299	275	252	229	206	183	160	137	114	90
2,720	2,740	325	302	278	255	232	209	186	163	140	117	93

\$2,740 and over

Use Table 3(b) for a **MARRIED person** on page 36. Also see the instructions on page 35.

**SINGLE Persons—MONTHLY Payroll Period**

**(For Wages Paid through December 2011)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	5	0	0	0	0	0	0	0	0	0	0
230	240	6	0	0	0	0	0	0	0	0	0	0
240	250	7	0	0	0	0	0	0	0	0	0	0
250	260	8	0	0	0	0	0	0	0	0	0	0
260	270	9	0	0	0	0	0	0	0	0	0	0
270	280	10	0	0	0	0	0	0	0	0	0	0
280	290	11	0	0	0	0	0	0	0	0	0	0
290	300	12	0	0	0	0	0	0	0	0	0	0
300	320	14	0	0	0	0	0	0	0	0	0	0
320	340	16	0	0	0	0	0	0	0	0	0	0
340	360	18	0	0	0	0	0	0	0	0	0	0
360	380	20	0	0	0	0	0	0	0	0	0	0
380	400	22	0	0	0	0	0	0	0	0	0	0
400	420	24	0	0	0	0	0	0	0	0	0	0
420	440	26	0	0	0	0	0	0	0	0	0	0
440	460	28	0	0	0	0	0	0	0	0	0	0
460	480	30	0	0	0	0	0	0	0	0	0	0
480	500	32	1	0	0	0	0	0	0	0	0	0
500	520	34	3	0	0	0	0	0	0	0	0	0
520	540	36	5	0	0	0	0	0	0	0	0	0
540	560	38	7	0	0	0	0	0	0	0	0	0
560	580	40	9	0	0	0	0	0	0	0	0	0
580	600	42	11	0	0	0	0	0	0	0	0	0
600	640	45	14	0	0	0	0	0	0	0	0	0
640	680	49	18	0	0	0	0	0	0	0	0	0
680	720	53	22	0	0	0	0	0	0	0	0	0
720	760	57	26	0	0	0	0	0	0	0	0	0
760	800	61	30	0	0	0	0	0	0	0	0	0
800	840	65	34	3	0	0	0	0	0	0	0	0
840	880	69	38	7	0	0	0	0	0	0	0	0
880	920	73	42	11	0	0	0	0	0	0	0	0
920	960	79	46	15	0	0	0	0	0	0	0	0
960	1,000	85	50	19	0	0	0	0	0	0	0	0
1,000	1,040	91	54	23	0	0	0	0	0	0	0	0
1,040	1,080	97	58	27	0	0	0	0	0	0	0	0
1,080	1,120	103	62	31	0	0	0	0	0	0	0	0
1,120	1,160	109	66	35	4	0	0	0	0	0	0	0
1,160	1,200	115	70	39	8	0	0	0	0	0	0	0
1,200	1,240	121	75	43	12	0	0	0	0	0	0	0
1,240	1,280	127	81	47	16	0	0	0	0	0	0	0
1,280	1,320	133	87	51	20	0	0	0	0	0	0	0
1,320	1,360	139	93	55	24	0	0	0	0	0	0	0
1,360	1,400	145	99	59	28	0	0	0	0	0	0	0
1,400	1,440	151	105	63	32	1	0	0	0	0	0	0
1,440	1,480	157	111	67	36	5	0	0	0	0	0	0
1,480	1,520	163	117	71	40	9	0	0	0	0	0	0
1,520	1,560	169	123	77	44	13	0	0	0	0	0	0
1,560	1,600	175	129	83	48	17	0	0	0	0	0	0
1,600	1,640	181	135	89	52	21	0	0	0	0	0	0
1,640	1,680	187	141	95	56	25	0	0	0	0	0	0
1,680	1,720	193	147	101	60	29	0	0	0	0	0	0
1,720	1,760	199	153	107	64	33	2	0	0	0	0	0
1,760	1,800	205	159	113	68	37	6	0	0	0	0	0
1,800	1,840	211	165	119	73	41	10	0	0	0	0	0
1,840	1,880	217	171	125	79	45	14	0	0	0	0	0
1,880	1,920	223	177	131	85	49	18	0	0	0	0	0
1,920	1,960	229	183	137	91	53	22	0	0	0	0	0
1,960	2,000	235	189	143	97	57	26	0	0	0	0	0
2,000	2,040	241	195	149	103	61	30	0	0	0	0	0
2,040	2,080	247	201	155	109	65	34	4	0	0	0	0
2,080	2,120	253	207	161	115	69	38	8	0	0	0	0
2,120	2,160	259	213	167	121	74	42	12	0	0	0	0
2,160	2,200	265	219	173	127	80	46	16	0	0	0	0
2,200	2,240	271	225	179	133	86	50	20	0	0	0	0
2,240	2,280	277	231	185	139	92	54	24	0	0	0	0
2,280	2,320	283	237	191	145	98	58	28	0	0	0	0
2,320	2,360	289	243	197	151	104	62	32	1	0	0	0
2,360	2,400	295	249	203	157	110	66	36	5	0	0	0

**SINGLE Persons—MONTHLY Payroll Period**

**(For Wages Paid through December 2011)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,400	\$2,440	\$301	\$255	\$209	\$163	\$116	\$70	\$40	\$9	\$0	\$0	\$0
2,440	2,480	307	261	215	169	122	76	44	13	0	0	0
2,480	2,520	313	267	221	175	128	82	48	17	0	0	0
2,520	2,560	319	273	227	181	134	88	52	21	0	0	0
2,560	2,600	325	279	233	187	140	94	56	25	0	0	0
2,600	2,640	331	285	239	193	146	100	60	29	0	0	0
2,640	2,680	337	291	245	199	152	106	64	33	2	0	0
2,680	2,720	343	297	251	205	158	112	68	37	6	0	0
2,720	2,760	349	303	257	211	164	118	72	41	10	0	0
2,760	2,800	355	309	263	217	170	124	78	45	14	0	0
2,800	2,840	361	315	269	223	176	130	84	49	18	0	0
2,840	2,880	367	321	275	229	182	136	90	53	22	0	0
2,880	2,920	373	327	281	235	188	142	96	57	26	0	0
2,920	2,960	379	333	287	241	194	148	102	61	30	0	0
2,960	3,000	385	339	293	247	200	154	108	65	34	3	0
3,000	3,040	391	345	299	253	206	160	114	69	38	7	0
3,040	3,080	398	351	305	259	212	166	120	74	42	11	0
3,080	3,120	408	357	311	265	218	172	126	80	46	15	0
3,120	3,160	418	363	317	271	224	178	132	86	50	19	0
3,160	3,200	428	369	323	277	230	184	138	92	54	23	0
3,200	3,240	438	375	329	283	236	190	144	98	58	27	0
3,240	3,280	448	381	335	289	242	196	150	104	62	31	0
3,280	3,320	458	387	341	295	248	202	156	110	66	35	4
3,320	3,360	468	393	347	301	254	208	162	116	70	39	8
3,360	3,400	478	401	353	307	260	214	168	122	75	43	12
3,400	3,440	488	411	359	313	266	220	174	128	81	47	16
3,440	3,480	498	421	365	319	272	226	180	134	87	51	20
3,480	3,520	508	431	371	325	278	232	186	140	93	55	24
3,520	3,560	518	441	377	331	284	238	192	146	99	59	28
3,560	3,600	528	451	383	337	290	244	198	152	105	63	32
3,600	3,640	538	461	389	343	296	250	204	158	111	67	36
3,640	3,680	548	471	395	349	302	256	210	164	117	71	40
3,680	3,720	558	481	404	355	308	262	216	170	123	77	44
3,720	3,760	568	491	414	361	314	268	222	176	129	83	48
3,760	3,800	578	501	424	367	320	274	228	182	135	89	52
3,800	3,840	588	511	434	373	326	280	234	188	141	95	56
3,840	3,880	598	521	444	379	332	286	240	194	147	101	60
3,880	3,920	608	531	454	385	338	292	246	200	153	107	64
3,920	3,960	618	541	464	391	344	298	252	206	159	113	68
3,960	4,000	628	551	474	397	350	304	258	212	165	119	73
4,000	4,040	638	561	484	407	356	310	264	218	171	125	79
4,040	4,080	648	571	494	417	362	316	270	224	177	131	85
4,080	4,120	658	581	504	427	368	322	276	230	183	137	91
4,120	4,160	668	591	514	437	374	328	282	236	189	143	97
4,160	4,200	678	601	524	447	380	334	288	242	195	149	103
4,200	4,240	688	611	534	457	386	340	294	248	201	155	109
4,240	4,280	698	621	544	467	392	346	300	254	207	161	115
4,280	4,320	708	631	554	477	400	352	306	260	213	167	121
4,320	4,360	718	641	564	487	410	358	312	266	219	173	127
4,360	4,400	728	651	574	497	420	364	318	272	225	179	133
4,400	4,440	738	661	584	507	430	370	324	278	231	185	139
4,440	4,480	748	671	594	517	440	376	330	284	237	191	145
4,480	4,520	758	681	604	527	450	382	336	290	243	197	151
4,520	4,560	768	691	614	537	460	388	342	296	249	203	157
4,560	4,600	778	701	624	547	470	394	348	302	255	209	163
4,600	4,640	788	711	634	557	480	403	354	308	261	215	169
4,640	4,680	798	721	644	567	490	413	360	314	267	221	175
4,680	4,720	808	731	654	577	500	423	366	320	273	227	181
4,720	4,760	818	741	664	587	510	433	372	326	279	233	187
4,760	4,800	828	751	674	597	520	443	378	332	285	239	193
4,800	4,840	838	761	684	607	530	453	384	338	291	245	199
4,840	4,880	848	771	694	617	540	463	390	344	297	251	205
4,880	4,920	858	781	704	627	550	473	396	350	303	257	211
4,920	4,960	868	791	714	637	560	483	406	356	309	263	217
4,960	5,000	878	801	724	647	570	493	416	362	315	269	223
5,000	5,040	888	811	734	657	580	503	426	368	321	275	229
5,040	5,080	898	821	744	667	590	513	436	374	327	281	235

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 36. Also see the instructions on page 35.

**MARRIED Persons—MONTHLY Payroll Period**

**(For Wages Paid through December 2011)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680	720	4	0	0	0	0	0	0	0	0	0	0
720	760	8	0	0	0	0	0	0	0	0	0	0
760	800	12	0	0	0	0	0	0	0	0	0	0
800	840	16	0	0	0	0	0	0	0	0	0	0
840	880	20	0	0	0	0	0	0	0	0	0	0
880	920	24	0	0	0	0	0	0	0	0	0	0
920	960	28	0	0	0	0	0	0	0	0	0	0
960	1,000	32	1	0	0	0	0	0	0	0	0	0
1,000	1,040	36	5	0	0	0	0	0	0	0	0	0
1,040	1,080	40	9	0	0	0	0	0	0	0	0	0
1,080	1,120	44	13	0	0	0	0	0	0	0	0	0
1,120	1,160	48	17	0	0	0	0	0	0	0	0	0
1,160	1,200	52	21	0	0	0	0	0	0	0	0	0
1,200	1,240	56	25	0	0	0	0	0	0	0	0	0
1,240	1,280	60	29	0	0	0	0	0	0	0	0	0
1,280	1,320	64	33	3	0	0	0	0	0	0	0	0
1,320	1,360	68	37	7	0	0	0	0	0	0	0	0
1,360	1,400	72	41	11	0	0	0	0	0	0	0	0
1,400	1,440	76	45	15	0	0	0	0	0	0	0	0
1,440	1,480	80	49	19	0	0	0	0	0	0	0	0
1,480	1,520	84	53	23	0	0	0	0	0	0	0	0
1,520	1,560	88	57	27	0	0	0	0	0	0	0	0
1,560	1,600	92	61	31	0	0	0	0	0	0	0	0
1,600	1,640	96	65	35	4	0	0	0	0	0	0	0
1,640	1,680	100	69	39	8	0	0	0	0	0	0	0
1,680	1,720	104	73	43	12	0	0	0	0	0	0	0
1,720	1,760	108	77	47	16	0	0	0	0	0	0	0
1,760	1,800	112	81	51	20	0	0	0	0	0	0	0
1,800	1,840	116	85	55	24	0	0	0	0	0	0	0
1,840	1,880	120	89	59	28	0	0	0	0	0	0	0
1,880	1,920	124	93	63	32	1	0	0	0	0	0	0
1,920	1,960	128	97	67	36	5	0	0	0	0	0	0
1,960	2,000	132	101	71	40	9	0	0	0	0	0	0
2,000	2,040	136	105	75	44	13	0	0	0	0	0	0
2,040	2,080	140	109	79	48	17	0	0	0	0	0	0
2,080	2,120	145	113	83	52	21	0	0	0	0	0	0
2,120	2,160	151	117	87	56	25	0	0	0	0	0	0
2,160	2,200	157	121	91	60	29	0	0	0	0	0	0
2,200	2,240	163	125	95	64	33	2	0	0	0	0	0
2,240	2,280	169	129	99	68	37	6	0	0	0	0	0
2,280	2,320	175	133	103	72	41	10	0	0	0	0	0
2,320	2,360	181	137	107	76	45	14	0	0	0	0	0
2,360	2,400	187	141	111	80	49	18	0	0	0	0	0
2,400	2,440	193	147	115	84	53	22	0	0	0	0	0
2,440	2,480	199	153	119	88	57	26	0	0	0	0	0
2,480	2,520	205	159	123	92	61	30	0	0	0	0	0
2,520	2,560	211	165	127	96	65	34	3	0	0	0	0
2,560	2,600	217	171	131	100	69	38	7	0	0	0	0
2,600	2,640	223	177	135	104	73	42	11	0	0	0	0
2,640	2,680	229	183	139	108	77	46	15	0	0	0	0
2,680	2,720	235	189	143	112	81	50	19	0	0	0	0
2,720	2,760	241	195	149	116	85	54	23	0	0	0	0
2,760	2,800	247	201	155	120	89	58	27	0	0	0	0
2,800	2,840	253	207	161	124	93	62	31	0	0	0	0
2,840	2,880	259	213	167	128	97	66	35	4	0	0	0
2,880	2,920	265	219	173	132	101	70	39	8	0	0	0
2,920	2,960	271	225	179	136	105	74	43	12	0	0	0
2,960	3,000	277	231	185	140	109	78	47	16	0	0	0
3,000	3,040	283	237	191	145	113	82	51	20	0	0	0
3,040	3,080	289	243	197	151	117	86	55	24	0	0	0
3,080	3,120	295	249	203	157	121	90	59	28	0	0	0
3,120	3,160	301	255	209	163	125	94	63	32	2	0	0
3,160	3,200	307	261	215	169	129	98	67	36	6	0	0
3,200	3,240	313	267	221	175	133	102	71	40	10	0	0
3,240	3,280	319	273	227	181	137	106	75	44	14	0	0
3,280	3,320	325	279	233	187	141	110	79	48	18	0	0
3,320	3,360	331	285	239	193	146	114	83	52	22	0	0
3,360	3,400	337	291	245	199	152	118	87	56	26	0	0

**MARRIED Persons—MONTHLY Payroll Period**

(For Wages Paid through December 2011)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,400	\$3,440	\$343	\$297	\$251	\$205	\$158	\$122	\$91	\$60	\$30	\$0	\$0
3,440	3,480	349	303	257	211	164	126	95	64	34	3	0
3,480	3,520	355	309	263	217	170	130	99	68	38	7	0
3,520	3,560	361	315	269	223	176	134	103	72	42	11	0
3,560	3,600	367	321	275	229	182	138	107	76	46	15	0
3,600	3,640	373	327	281	235	188	142	111	80	50	19	0
3,640	3,680	379	333	287	241	194	148	115	84	54	23	0
3,680	3,720	385	339	293	247	200	154	119	88	58	27	0
3,720	3,760	391	345	299	253	206	160	123	92	62	31	0
3,760	3,800	397	351	305	259	212	166	127	96	66	35	4
3,800	3,840	403	357	311	265	218	172	131	100	70	39	8
3,840	3,880	409	363	317	271	224	178	135	104	74	43	12
3,880	3,920	415	369	323	277	230	184	139	108	78	47	16
3,920	3,960	421	375	329	283	236	190	144	112	82	51	20
3,960	4,000	427	381	335	289	242	196	150	116	86	55	24
4,000	4,040	433	387	341	295	248	202	156	120	90	59	28
4,040	4,080	439	393	347	301	254	208	162	124	94	63	32
4,080	4,120	445	399	353	307	260	214	168	128	98	67	36
4,120	4,160	451	405	359	313	266	220	174	132	102	71	40
4,160	4,200	457	411	365	319	272	226	180	136	106	75	44
4,200	4,240	463	417	371	325	278	232	186	140	110	79	48
4,240	4,280	469	423	377	331	284	238	192	146	114	83	52
4,280	4,320	475	429	383	337	290	244	198	152	118	87	56
4,320	4,360	481	435	389	343	296	250	204	158	122	91	60
4,360	4,400	487	441	395	349	302	256	210	164	126	95	64
4,400	4,440	493	447	401	355	308	262	216	170	130	99	68
4,440	4,480	499	453	407	361	314	268	222	176	134	103	72
4,480	4,520	505	459	413	367	320	274	228	182	138	107	76
4,520	4,560	511	465	419	373	326	280	234	188	142	111	80
4,560	4,600	517	471	425	379	332	286	240	194	147	115	84
4,600	4,640	523	477	431	385	338	292	246	200	153	119	88
4,640	4,680	529	483	437	391	344	298	252	206	159	123	92
4,680	4,720	535	489	443	397	350	304	258	212	165	127	96
4,720	4,760	541	495	449	403	356	310	264	218	171	131	100
4,760	4,800	547	501	455	409	362	316	270	224	177	135	104
4,800	4,840	553	507	461	415	368	322	276	230	183	139	108
4,840	4,880	559	513	467	421	374	328	282	236	189	143	112
4,880	4,920	565	519	473	427	380	334	288	242	195	149	116
4,920	4,960	571	525	479	433	386	340	294	248	201	155	120
4,960	5,000	577	531	485	439	392	346	300	254	207	161	124
5,000	5,040	583	537	491	445	398	352	306	260	213	167	128
5,040	5,080	589	543	497	451	404	358	312	266	219	173	132
5,080	5,120	595	549	503	457	410	364	318	272	225	179	136
5,120	5,160	601	555	509	463	416	370	324	278	231	185	140
5,160	5,200	607	561	515	469	422	376	330	284	237	191	145
5,200	5,240	613	567	521	475	428	382	336	290	243	197	151
5,240	5,280	619	573	527	481	434	388	342	296	249	203	157
5,280	5,320	625	579	533	487	440	394	348	302	255	209	163
5,320	5,360	631	585	539	493	446	400	354	308	261	215	169
5,360	5,400	637	591	545	499	452	406	360	314	267	221	175
5,400	5,440	643	597	551	505	458	412	366	320	273	227	181
5,440	5,480	649	603	557	511	464	418	372	326	279	233	187
5,480	5,520	655	609	563	517	470	424	378	332	285	239	193
5,520	5,560	661	615	569	523	476	430	384	338	291	245	199
5,560	5,600	667	621	575	529	482	436	390	344	297	251	205
5,600	5,640	673	627	581	535	488	442	396	350	303	257	211
5,640	5,680	679	633	587	541	494	448	402	356	309	263	217
5,680	5,720	685	639	593	547	500	454	408	362	315	269	223
5,720	5,760	691	645	599	553	506	460	414	368	321	275	229
5,760	5,800	697	651	605	559	512	466	420	374	327	281	235
5,800	5,840	703	657	611	565	518	472	426	380	333	287	241
5,840	5,880	709	663	617	571	524	478	432	386	339	293	247

\$5,880 and over

Use Table 4(b) for a **MARRIED person** on page 36. Also see the instructions on page 35.